

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

In re: : Case No.: 18-22200-GLT  
Joshua R Cornelius : Chapter: 13  
Amy L Cornelius :  
Debtor(s). : Date: 3/13/2019  
Time: 09:00

**PROCEEDING MEMO**

**MATTER:** #19 - Confirmation of Chapter 13 Plan Dated 7-7-18 (NFC)  
#39 - Objection by Com. of PA-DOR

**APPEARANCES:**

Debtor: Lawrence W. Willis  
Trustee: Jana Pail  
PA-DOR: Anthony Kovalchick

**NOTES:**

Pail: Nine months have elapsed. The monthly payment is \$2,121. Debtors have paid in about \$10,015 so far. No plan payments have been made since January 7. There are unfiled federal tax returns for 2017. Counsel recently provided us a copy of the 2017 returns, but it is unprocessed. There are unfiled returns for PA as well. The debtor-husband is a union carpenter, so it is difficult to get a wage attachment in place.

Kovalchick: It appears the entity is no longer operating. Our objection notes that they should indicate that on a 1706 Form, which we have not received. Mr. Willis did provide several returns, but not the missing returns referenced in the objection.

Willis: The entity no longer is operating. I provided the 1706 form to my client but have not received it back yet. I believe the federal and state returns were both filed in October last year. I would ask that this be sent back to conciliation to resolve the arrears while I follow up on wage attachment.

**OUTCOME:**

1. On or before April 10, 2019, Debtors shall (a) file proof that the IRS has received any outstanding tax returns, and (b) file proof that any required forms or withholdings (from the first quarter of 2016 through the third quarter of 2018) have been received by the PA DOR (Chambers to Prepare).
2. On or before April 24, 2019, Debtors shall file any amended plan as may be necessary (Chambers to Prepare).
3. Consideration of the Debtors' chapter 13 plan dated July 7, 2018 [Dkt. No. 19] is continued to conciliation on May 2, 2019 at 10:30 a.m. (Chambers to Prepare).

**DATED:** 3/13/2019